

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1956.

Approved March 2, 1956.

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CHAPTER 57

(Senate Bill 107)

AN ACT to repeal and re-enact, with amendments, Section 308 (c) of Article 81 of the Annotated Code of Maryland (1955 Supplement), title "Revenue and Taxes", sub-title "Income Tax", exempting ministers and members of religious orders from the withholding provisions of the Maryland Income Tax Law.

WHEREAS, ministers and members of religious orders, while subject to the Federal Income Tax, are exempted from the withholding features thereof in accordance with Section 3401 (a) (9) of the Internal Revenue Code, said ministers and members of religious orders not being required to pay Federal Income Taxes on the "pay as you go" plan; and

WHEREAS, it is desirable that the Maryland Income Tax Law be made to conform to the Federal Income Tax Law as much as possible so that it may be more readily understood and applied by taxpayers subject thereto and in order to simplify the administration thereof. Now therefore

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 308 (c) of Article 81 of the Annotated Code of Maryland (1955 Supplement), title "Revenue and Taxes", sub-title "Income Tax", be and the same is hereby repealed and re-enacted, with amendments, to read as follows:

308. Withholding tax at source.

(b) *Certain salary payments excepted.* The provisions of this section shall not apply to any payments of salary, wages or compensation for personal services of any kind for the employer for the following:

1. For active service as a member of the armed forces of the United States.

2. For agricultural labor (as defined in the Federal Internal Revenue Code from time to time).

3. For domestic service in a private home, local college club or local chapter of a college fraternity or sorority.

4. *For services performed by a duly ordained, commissioned, or a licensed minister of a church in the exercise of his ministry, or by*

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EXPLANATION: *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

~~Strike out~~ indicates matter stricken out of bill.